

RESOLUTION NO. 2016295

RE: AMENDING THE 2016 ADOPTED COUNTY BUDGET AS
IT PERTAINS TO SALES & USE TAX REVENUE AND
APPROPRIATIONS TO MUNICIPALITIES

Legislators FLESLAND, SAGLIANO, LANDISI, TRUITT, and JETER-JACKSON
offer the following and move its adoption:

WHEREAS, on June 14, 2013, the County of Dutchess, the City of Poughkeepsie, and
the City of Beacon entered into a ten (10) year agreement pursuant to Tax law Section 1262(a),
and

WHEREAS, pursuant to that agreement, the cities, towns, and villages within Dutchess
County are allocated monies derived from "growth" in the net collections of sales and use tax,
and

WHEREAS, the Commissioner of Finance has reviewed the sales and use tax revenue
projection for the year ending December 31, 2016, and projects there will be an increase in
revenue, and

WHEREAS, the Commissioner of Finance has determined that due to this increase in
sales and use tax revenue, the amount allocated to cities, towns, and villages within Dutchess
County shall also increase pursuant to the June 14, 2013, agreement and therefore, there is a need
for additional appropriations to distribute the money to the cities, towns, and villages, and

WHEREAS, the Commissioner of Finance has determined that this additional
appropriation is a precautionary measure to account for a projected increase in sales and use tax
revenue growth, and an appropriation does not necessarily mean its entirety need be distributed,
and

WHEREAS, it is now necessary to amend the 2016 Adopted County Budget to increase
the Municipalities Sales Tax Share Account, now therefore, be it

RESOLVED, that the Commissioner of Finance is authorized, empowered and directed
to amend the 2016 Adopted County Budget as follows:

APPROPRIATIONS

Increase

A.1985.4442.5899

Municipality Sales Tax Share

\$1,430,000

REVENUES

Increase

A.1331.11100

Sales & Use Tax

\$1,430,000

CA-184-16

CAB/kvh/G-0145

11/18/16

Fiscal Impact: See attached

STATE OF NEW YORK

ss:

COUNTY OF DUTCHESS

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 8th day of December 2016, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 8th day of December 2016.

CAROLYN MORRIS, CLERK OF THE LEGISLATURE

FISCAL IMPACT STATEMENT

☐ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS (To be completed by requesting department)

Total Current Year Cost \$ 1,430,000

Total Current Year Revenue \$ 1,430,000
and Source

Sales Tax

Source of County Funds (check one): ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☒ Additional Appropriations, ☐ Other (explain).

Identify Line Items(s):

A.1985.4442.5899 Municipalities Sales Tax Share

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:

It is anticipated that the County will realize sales tax higher than budgeted in 2016. As the County shares 18.5% of growth with municipalities, it is necessary to increase the 2016 budgeted appropriations in order to encumber funds to pay the 2016 growth in March of 2017. It is difficult to project 4th quarter receipts, therefore, we are increasing the budget by a higher percentage of growth than expected to ensure there will be sufficient appropriations. Payments to municipalities will be based on actual 2016 realized revenue, which will be finalized in the first quarter of 2017.

Prepared by: Jessica White, Budget Office

KeyCite Yellow Flag - Negative Treatment
Proposed Legislation

McKinney's Consolidated Laws of New York Annotated

Tax Law (Refs & Annos)

Chapter Sixty. Of the Consolidated Laws

Article 29. Taxes Authorized for Cities, Counties and School Districts (Refs & Annos)

Part IV. Disposition of Revenues (Refs & Annos)

McKinney's Tax Law § 1262

§ 1262. Disposition of revenues from taxes imposed by cities under one million, counties and school districts

Effective: June 1, 2006

Currentness

✓ (a) Except as otherwise provided in this article, the local law, ordinance or resolution imposing any county tax pursuant to this article may set aside for county purposes or educational purposes all or any portion of the net collections therefrom. In the event all or a portion of the net collections are so set aside for educational purposes, the amounts thereof shall be distributed and paid quarterly to the several school districts in the county in accordance with the total average daily attendance for the last preceding school year of pupils residing in each such district (without regard to the location of the school attended), provided, however, that in the case of school districts which are partially within and partially without the county, such county shall make a distribution to each such school district in accordance with the total average daily attendance of the pupils in such school district who reside in such county and in any such case, the amount to be raised by school taxes by the district from the portion of such district within such county shall be reduced by the amount so distributed.

(b) In the county of Monroe amounts not set aside for county purposes shall be allocated quarterly to the city of Rochester and the area in the county outside the city of Rochester in proportion to their respective populations, determined in accordance with the latest federal census or special population census taken pursuant to section twenty of the general municipal law, completed and published prior to the end of the quarter for which the allocation is made, which special census must include the entire area of the county, provided, however, that a special population census shall not be taken more often than once in every two years. The county legislature may, by resolution adopted annually, provide that of the amount so allocated to the area outside the city of Rochester a portion thereof be allocated and paid to the several school districts in such area in accordance with the number of public school pupils residing in said districts and enrolled in kindergarten and grades one to twelve inclusive at the close of the school year next preceding the date of the adoption of said resolution. An enrollment for a regular half day session shall be counted as one-half enrollment. The location of the school attended shall not be considered except as hereinafter provided for pupils attending city schools without the payment of tuition. In the case of school districts which are partially within and partially without the county payment shall be made to each such school district in accordance with the enrollment of the pupils in such school district who reside in such county. In all cases the amount to be raised by school taxes by the school districts upon property within the district or that portion of the district within the county shall be reduced by the amount of tax revenue so received. Each school district receiving said money shall indicate on each individual school tax bill the amount of tax proceeds received from the county of Monroe for that fiscal year. In the case of pupils who reside in the area outside the city and who, by law, are attending public schools in the city of Rochester without payment of tuition, the distribution of tax revenue based on the enrollment of those pupils shall be paid to the city of Rochester. The amount allocated to the area outside the city of Rochester, less the amount, if any, so distributed to the school districts and paid to the city of Rochester as above provided, and the amount allocated to the city of Rochester shall be applied as provided for by subdivision (c) of